

**Balance Sheet
Category****State of Utah - Division of Finance
Chart Of Accounts**

Fiscal Year 2004

As of: 01-Jun-04

Balance Sheet Category	Balance Sheet Category Name	Short Name
01	CASH & CASH EQUIVALANTS	CASH/CASH EQ
02	INVESTMENTS	INVESTMENTS
03	ACCOUNTS RECEIVABLE	ACCTS RECVBL
04	ACCRUED TAXES RECEIVABLE	ACRD TAX REC
05	NOTES & MORTGAGE RECEIVBLE	NOTES/MTG RC
06	ACCRUED INTEREST RECEIVABLE	ACRD INT REC
07	ACCOUNTS RECEIVABLE UNBILLED	RECV UNBILLD
08	DUE FROM OTR FUNDS	D/F OTR FUND
09	DUE FROM COMPONENT UNIT	D/F COMP UNT
10	INVENTORIES	INVENTORIES
11	FOOD STAMPS	FOOD STAMPS
12	PREPAID ITEMS	PREPAID ITEM
13	DUE FROM PRIMARY GOVT	PRIMARY GOVT
21	LOANS TO OTHER FUNDS	LNS OTR FUND
23	DEFERRED CHARGES-LONG TERM	DEFRD CHRGS
24	DEFERRED COMPNSATN PLAN ASSETS	DFRD COMP A
25	INVESTMENTS LONG TERM	INVSTMNT L/T
26	NOTE & MORTGAGES RECEIVABLE	NOTE/MRTG RC
30	VEHICLES	VEHICLES
31	LAND	LAND
32	BUILDINGS AND IMPROVEMENTS	BUILD/IMPRVM
33	MACHINERY AND EQUIPMENT	MACH & EQUIP
34	ACCUMULATED DEPRECIATION	ACCUMLTD DPR
35	CONSTRUCTION IN PROGRESS	CONST IN PRG
36	INFORMATION ONLY	INFO - ONLY
37	INFRASTRUCTURE	INFRASTRUCTUR
41	AMT AVAILABLE IN DEBT	AMT AVAIL DB
42	AMT TO BE PROVIDED FOR GO DEBT	AMT TO GO DB
43	AMT TO BE PROVIDED OTHER GLDT	AMT TO OTR D
51	ACCOUNTS PAYABLE	ACCTS PAYBLE
52	CONTRACTS PAYABLE	CNTRCTS PYBL
53	ACCURED LIABILITIES	ACCRUED LIAB
54	OBLIGATION UNDER REVR REPUR	REVR REPUR
55	DEPOSITS - CURRENT	DEPOSITS CUR
56	DUE TO OTHER FUNDS	DUE TO OTR F

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57	DUE TO PRIMARY GOVERNMENTS	DUE PRMRY GV
58	DUE TO OTHER INDIVID OR GROUP	DUE OTR INDV
59	DUE TO OTHER GOVERNMENTS	D/T OTR GOVT
60	DUE TO COMPONENT UNITS	DUE COM UNT
62	DEFERRED REVENUE	DFRED REVENU
63	POLICY CLAIM LIABILITY-CURRENT	PLCY CLM LIA
64	POLICY HOLDER DIVIDEND PAYABLE	PLCY HLDR DV
65	NOTES/LOANS PAYABLE CURRENT	NT/LNS P CUR
66	REVENUE BOND PAYABLE CURRENT	REV BND CUR
67	SECURITIES LENDING LIABILITY	SEC LENDING
70	GO BONDS PAYABLE	GO BND PYBLE
71	NOTE/MTG RECEIVABLE LONG TERM	NT/MTG R L/T
72	LOANS FROM OTHER FUNDS	LNS OTR FNDS
74	INV FIXED ASSETS - INFRASTRUCT	INV FA INFRA
75	ACCRUED LIABLTY DUE AFTER YEAR	ACRD LIAB YR
76	DEFERRED REVNUUE DUE AFTER YEAR	DFRD REV YR
77	POLICY CLAIM LIABILITY L / T	L/T CLM LIAB
78	NOTES/LOANS PAY DUE AFTER YEAR	NT/LNS P YR
79	REVENUE BONDS DUE AFTER YEAR	REV BDS D YR
80	CAPITAL LEASE DUE AFTER YEAR	CAP LEASE YR
81	DEFRRD COMPNSTN PLAN LIABLTS	DFRD COMP L
82	CONTRIBUTED CAPITAL	CNTRBUTD CAP
83	RETAINED EARNINGS	RETND EARNs
84	INV FIXED ASSETS - INFRASTRUCT	INV FA INFRA
85	INV FIXED ASSETS MACH & EQUIP	INV FA EQUIP
86	INV FIXED ASSETS - LAND	INV FA LAND
87	INV FIXED ASSETS - BUILDING	INV FA BLDGS
89	INV FIXED ASSETS - INFO ONLY	INV FA INFO
90	INV FIXED ASSETS - IMP OTH BLD	INV FA IMP/B
91	FUND BAL RESERVED STATE LAW	RSRVD ST LAW
92	FUND BAL RESERVED OTHER	RSRVD OTHER
94	FUND BAL UNRESERVED DESIGNTD	FD UNRS DSGN
95	FUND BAL UNRESERVED UNDSIGNTD	FD UNRS UNDS
9A	FB CONTRACTUAL AGREEMENTS	FB CONT AGRM
9B	FUND BALANCE-NON LAPSING	FB NON LAPSE

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9C	RESERVED FOR LOAN PROGRAMS	FB LOAN PROG
9D	FUND BALANCE-RESTRICTED FUNDS	FB REST FUND
9E	RESERVE LOANS TO ISF	RES LNS ISF
9G	RESERVED FOR ENCUMBRANCES	RES FO ENCM
9I	RESERVE FOR PLANNING	RES FOR PLNG
9K	RESERVED FOR EMP RETIREMENT SY	RES EMPL RET
9P	RSVD FOR ARBITRAGE REBATE LIAB	RES ARB REBT
9R	UNRSV FD BAL DESIGNATED	FB UNRSV DES
9S	UNRSV FD BAL LINE ITEM DEFICIT	FB DEFICITS
9T	UNRSV DESGN NET ACCRUED TAXES	FB ACCR TAX
9U	UNSRV DESGN FOR DEBT SERVICE	FD DBT SERV
9X	UNRESERVED UNDESIGNATED	UNRSV UNDSN
9Y	BUDGET DEFICITS	BDT DEFICITS
9Z	FUND BALANCE DEFAULT/CLOSING	FB DFT/CLOSE